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Atty. Dkt. No. 051841-0110

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Satoshi KINOSHITA et al.

Title: STEERING SYSTEM

Appl. No.: 10/669,707

Filing Date: 9/25/2003

Examiner: Laura Rosenberg

Art Unit: 3616

AMENDMENT AND REPLY UNDER 37 CFR 1.111

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated October 20, 2005, concerning the above-referenced patent application.

Amendments to the Specification begin on page 2 of this document.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this document.

Remarks begin on page 8 of this document.

Please amend the application as follows: